

**Illinois Department of revenue
Regulations**

Title 86 Part 640 Section 640.115 Claims to Recover Erroneously Paid Tax

TITLE 86: REVENUE

**PART 640
COUNTY WATER COMMISSION SERVICE OCCUPATION TAX**

Section 640.115 Claims to Recover Erroneously Paid Tax

a) Incorporation by Reference

The provisions of Subpart N of the Service Occupation Tax (86 Ill. Adm. Code 140.Subpart N) shall apply to the extent specified in Section 640.125 of this Part.

b) Claims for Multiple Taxes

If a claimant files a claim for refund on a transaction which was subject to State and local taxes administered by the Department, the claim need not be filed separately for each type of tax. A single claim for the total of all applicable taxes will suffice. The claim will be audited, heard, or otherwise processed as a single claim whenever possible. A single credit memorandum will be issued which may be used by the claimant or his authorized assignee to pay State or local tax liability.

(Source: Amended at 15 Ill. Reg. 5770, effective April 5, 1991)